

COUNTY PROPERTY TAX STATEMENT AMENDMENTS

2022 GENERAL SESSION

STATE OF UTAH

LONG TITLE**General Description:**

This bill addresses the annual property tax statement each county auditor prepares for the State Tax Commission and the State Auditor.

Highlighted Provisions:

This bill:

- ▶ repeals the requirement that the county auditor annually provide the State Auditor a property tax statement; and
- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-325, as last amended by Laws of Utah 2000, Chapter 86

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-2-325** is amended to read:

59-2-325. Statement transmitted to commission.

(1) The county auditor shall, before November 1 of each year[;]:

(a) prepare from the assessment rolls of that year a statement showing:

(i) the amount and value of all property in the county, as classified by the county assessment rolls, and the value of each class;

(ii) the total amount of taxes remitted by the county board of equalization;

(iii) the state's share of the taxes remitted;

(iv) the county's share of the taxes remitted;

(v) the rate of county taxes; and

33 (vi) any other information requested by the [~~state auditor. The statement shall be made~~
34 ~~in duplicate, upon forms provided by the state auditor, and as soon as prepared shall be~~
35 ~~transmitted, one copy to the state auditor and one copy to the commission.] commission; and
36 (b) provide a copy of the statement to the commission.
37 (2) The county auditor shall prepare the statement in the manner prescribed by the
38 commission.~~